



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

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SPECIFICATIONS FOR REPORTING W-2 INFORMATION VIA MAGNETIC MEDIA

The State of New Jersey's revised requirements for filing W-2 information on magnetic media conforms to the specifications defined by the Social Security Administration published in their booklet "MAGNETIC MEDIA REPORTING AND ELECTRONIC FILING" (MMREF-1, April 2003). Copy of their booklet is available at <http://www.ssa.gov/employer/03mmref1.txt>.

At the direct request of the Social Security Administration, all wage and tax data specifically required for New Jersey purposes must be presented in the "State Record". Since these records are the only ones which differ from the SSA record layouts, they are the only records for which specific layouts are defined. These records are mandatory for New Jersey purposes.

This booklet contains the necessary forms and information needed to file W-2 information via Magnetic Media. Submitter Form NJ-MMREF-S for diskette or tape must accompany the magnetic media and the Employer Reconciliation(s) (Form NJ-W-3). The entire package is due by February 29, 2004. In following the SSA Guidelines, Magnetic Media Reports will not be returned to the transmitter.

Enclosure

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STATE OF NEW JERSEY

Specifications for Reporting W-2 Information Via Magnetic Media

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RC

Complete this form and return with your tape and accompanying Employer Reconciliation NJ-W-3 form(s) to:

Overnight

State of New Jersey - Division of Taxation
Revenue Processing Center - Mag Media Section
847 Roebling Avenue
Trenton, NJ 08611

TAPE INFORMATION			
Note: Tape specifications, including external labels, are to be exactly as described in SSA Booklet MMREF-1 "Magnetic Media Reporting and Electronic Filing" except for record layout State Record RS , which is defined in this booklet.			
Magnetic Tape Type	<input type="checkbox"/> 9-channel EBCDIC, Odd Parity	<input type="checkbox"/> 9-channel ASCII, Odd Parity	<input type="checkbox"/> Cartridge (3480 or 3490)
Tape Density	<input type="checkbox"/> 1600 BPI	<input type="checkbox"/> 6250 BPI	<input type="checkbox"/> 38,000 CPI (Cartridge Only)
Tape Labels	<input type="checkbox"/> Standard Labels	<input type="checkbox"/> No Labels	
Recording Mode	<input type="checkbox"/> U-Unblocked. Block contains only one logical record.		
	<input type="checkbox"/> FB-Fixed Block. Block contains more than one logical record.		
Record Length	_____ characters. Must be 512.		
Block Size	_____ characters. (For Record Format FB Only).		

Note: Diskette specifications, including external labels, are to be exactly as described in SSA Booklet MMREF-1 “Magnetic Media Reporting and Electronic Filing” except for record layout **State Record Code RS** which is defined in this booklet. **The State of New Jersey is limited to processing of 3 1/2” diskettes.**

Number of diskettes contained in this package _____.

[illegible]

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[illegible]

Page 6

NEW JERSEY MAGNETIC TAPE/DISKETTE FORMAT REQUIREMENTS FOR REPORTING ANNUAL FEDERAL FORM W-2 INFORMATION

Code RA - Submitter Record - Required Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RE - Employer Record - Required Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RW - Employee Wage Record - Required Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RO - Employee Wage Record - Optional Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RS - State Record - Required Length = 512
This record carries New Jersey defined fields listed below and is mandatory.

Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter "34" for New Jersey. See SSA booklet, MMREF-1 for other states, territories, possessions, et.al.
5-9	Blank	5	Blanks
10-18	Social Security Number (SSN)	9	Enter the employee's social security number. See rules in SSA booklet, MMREF-1.
19-33	Employee First Name	15	Left justify and fill with blanks. See SSA booklet, MMREF-1.
34-48	Employee Middle Name or Initial	15	Left justify and fill with blanks. See SSA booklet, MMREF-1.
49-68	Employee Last Name	20	Left justify and fill with blanks. See SSA booklet, MMREF-1.
69-72	Suffix	4	Left justify and fill with blanks. See SSA booklet, MMREF-1.
73-94	Location Address	22	Left justify and fill with blanks. See SSA booklet, MMREF-1.
95-116	Delivery Address	22	Left justify and fill with blanks. See SSA booklet, MMREF-1.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter "NJ" for New Jersey. See SSA booklet, MMREF-1 for other states, territories, possessions, et. al.
141-145	Zip Code	5	Enter a valid zip code. for a foreign address, leave blank.
146-149	Zip code Extension	4	Use this field for the four digit extension of the zip code. If not applicable, enter blanks.
150-154	Blank	5	Blanks.
155-177	Foreign State/Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	See instructions for Code RS field in SSA, MMREF-1.

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NEW JERSEY MAGNETIC TAPE/DISKETTE FORMAT REQUIREMENTS FOR REPORTING ANNUAL FEDERAL FORM W-2 INFORMATION

Code RS - Continued

Location	Field	Length	Description and Remarks
195-242	Blank	48	Blanks.
243-247	Blank	5	Blanks
248-259	NJ Taxpayer Identification Number	12	FEIN or number under which withholdings have been filed with the State of New Jersey (nine [9] digit FEIN plus three [3] digit suffix).
260-267	Blank	8	Blanks.
268-273	Blank	6	Blanks.
274-275	Blank	2	Blanks.
276-286	State Taxable Wages	11	Right justify and zero fill. Include dollars and cents.
287-297	State Income Tax Withheld	11	Right justify and zero fill. Include dollars and cents
298-337	Blank	40	Blanks.
338	Disability Plan Type Code	1	Enter "P", if the employer has a private disability plan approved by the New Jersey Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Otherwise enter blank. If you have any questions, phone (609) 292-2720 or FAX (609) 292-2537.
339-352	Private Disability Plan Number	14	Make an entry in this field only if "Disability Plan Type Code", Position 338 is a "P". ID number assigned by: New Jersey Department of Labor, Bureau of Private Plan, Approval & Termination Section, PO Box 957, Trenton, NJ 08625-0957. Phone (609) 292-2720 or FAX (609) 292-2537, if you have any questions. Left justify and blank fill.
353-357	Combined NJ Unemployment Insurance, Workforce Development Program and Health Care Subsidy Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers contributions.
358-362	Disability Insurance Withheld	5	Right justify, zero fill. Include dollars and cents. Amount withheld as workers contributions for Disability Insurance.
363	Pension Plan Indicator	1	"P" ONLY if employee was an active participant (for any part of the year) in a retirement plan, otherwise blank.
364	Deferred Compensation Indicator	1	"D" ONLY if employee elective deferrals were made to a Code Section 401(k) retirement plan, otherwise blank.
365-373	Deferred Compensation Amount	9	Right justify, zero fill. Include dollars and cents. Total employee elective deferrals to a Code Section 401(k) plan, made during the year.
374-412	Blank	39	Blanks.
413-487	Blank	75	Blanks.
488-512	Blank	25	Blanks.

Code RT - Total Record - Required Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RU - Total Record - Optional Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.

Code RF - Final Record - Required Length = 512
See SSA Booklet "Magnetic Media Reporting and Electronic Filing" (MMREF-1, April, 2003) for usage and tape record specifications.